



MISSOURI DEPARTMENT OF REVENUE  
**CREDIT FOR INCOME TAXES PAID  
TO OTHER STATES**

**1997**  
FORM  
**MO-CR**

Attachment Sequence No. 1040-03

DLN

**INSTRUCTIONS**

- Only residents of Missouri may use this form. See instructions on reverse side.
- **You and your spouse must each use a separate Form MO-CR.**
- **Attach copy of income tax return for each state.** (Credit will not be allowed unless other state's return is attached.)
- Attach Form MO-CR to Form MO-1040.

CLAIMANT'S NAME		SOCIAL SECURITY NO.	
1. Resident claimant's total adjusted gross income (from Form MO-1040, Line 15Y, 15S or 15T) .....		1	00
2. Resident claimant's Missouri income tax (from Form MO-1040, Line 31Y, 31S or 31T) .....		2	00
COMPLETE FOR EACH STATE (OTHER THAN MISSOURI) TO WHICH YOU PAID AN INCOME TAX. USE TWO LETTER ABBREVIATION FOR STATE (see table on back). ▶		STATE OF:	STATE OF:
3. Wages and commissions .....	00	3	00
4. Other (describe nature) .....	00	4	00
5. Other (describe nature) .....	00	5	00
6. Total — add Lines 3, 4 and 5 .....	00	6	00
7. Less: related adjustments (from Form 1040A, Line 15 OR Federal Form 1040, Line 31) ....	00	7	00
8. Net amounts — subtract Line 7 from Line 6 .....	00	8	00
9. Percentage of your income taxed by other state — divide Line 8 by Line 1 .....	%	9	%
10. Maximum credit — multiply Line 2 by percentage on Line 9 .....	00	10	00
11. Income tax you paid to other state on Line 8 above (see instructions) (this is not tax withheld). The income tax is reduced by all credits, except withholding and estimated tax .....	00	11	00
12. Credit — enter the smaller amount of Line 10 or Line 11 .....	00	12	00
13. Total credit (total of amounts for each state on Line 12). Enter here and on Form MO-1040, Page 2, Line 32 .....	<b>TOTAL</b>	13	00

MO 860-1095 (11-97)

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## INSTRUCTIONS FOR FORM MO-CR

This form may be used by a resident individual, resident estate or resident trust. A resident individual also includes a part-year resident electing to determine his/her tax as if he/she were a resident for the entire taxable period. If a part-year resident does not use Form MO-CR, Form MO-NRI may be completed.

**You must complete Form MO-1040, Lines 1 through 31, before you begin Form MO-CR.**

**Line 1** — Enter on Line 1 the amount from Line 15Y or 15S of Form MO-1040 if a combined return, or 15T if not a combined return.

**Line 2** — On Line 2 enter the amount from Line 31Y or 31S of Form MO-1040 if a combined return, or 31T if not a combined return.

**Lines 3–5** — Enter on Lines 3 to 5 the income on which you were required to pay a state income tax to another state, **and which is also subject to Missouri income tax.**

**Line 6** — Add Lines 3, 4, and 5 and enter the total on Line 6.

**Line 7** — Enter on Line 7 any adjustments to income from Federal Form 1040A, Line 15 or Federal Form 1040, Line 31 or which were related to the income reported on Lines 3, 4 or 5. Do not complete a column for Missouri income.

AL—Alabama  
AK—Alaska  
AZ—Arizona  
AR—Arkansas  
CA—California  
CO—Colorado  
CT—Connecticut  
DE—Delaware  
FL—Florida  
GA—Georgia  
HI—Hawaii  
ID—Idaho  
IL—Illinois  
IN—Indiana  
IA—Iowa  
KS—Kansas  
KY—Kentucky  
LA—Louisiana

### Two Letter Abbreviations for States

ME—Maine  
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MN—Minnesota  
MS—Mississippi  
MT—Montana  
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NH—New Hampshire  
NJ—New Jersey  
NM—New Mexico  
NY—New York  
NC—North Carolina  
ND—North Dakota  
OH—Ohio  
OK—Oklahoma  
OR—Oregon  
PA—Pennsylvania  
RI—Rhode Island  
SC—South Carolina  
SD—South Dakota  
TN—Tennessee  
TX—Texas  
UT—Utah  
VT—Vermont  
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WV—West Virginia  
WI—Wisconsin  
WY—Wyoming

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**You must complete Form MO-1040, Lines 1 through 31, before you begin Form MO-CR.**

**Line 1** — Enter on Line 1 the amount from Line 15Y or 15S of Form MO-1040 if a combined return, or 15T if not a combined return.

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**Lines 3–5** — Enter on Lines 3 to 5 the income on which you were required to pay a state income tax to another state, **and which is also subject to Missouri income tax.**

**Line 6** — Add Lines 3, 4, and 5 and enter the total on Line 6.

**Line 7** — Enter on Line 7 any adjustments to income from Federal Form 1040A, Line 15 or Federal Form 1040, Line 31 or which were related to the income reported on Lines 3, 4 or 5. Do not complete a column for Missouri income.

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NC—North Carolina  
ND—North Dakota  
OH—Ohio  
OK—Oklahoma  
OR—Oregon  
PA—Pennsylvania  
RI—Rhode Island  
SC—South Carolina  
SD—South Dakota  
TN—Tennessee  
TX—Texas  
UT—Utah  
VT—Vermont  
VA—Virginia  
WA—Washington  
WV—West Virginia  
WI—Wisconsin  
WY—Wyoming

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**Line 8** — Subtract Line 7 from Line 6 and enter the difference on Line 8.

**Line 9** — Divide Line 8 by Line 1. If greater than 100%, enter 100%. (Round to whole percent such as 91% instead of 90.5% and 90% instead of 90.4%. However, if percentage is less than 0.5%, use the exact percentage.) Enter percentage on Line 9.

**Line 10** — Multiply Line 2 by percentage on Line 9 and enter amount on Line 10.

**Line 11** — Enter on Line 11 the income tax that you actually paid (not the amount withheld) to the other state. If both you and spouse paid income tax to another state on a joint or combined return, each must claim his or her own portion of the tax paid to the other state. The income tax must be reduced by all credits allowed, such as: exemptions, sales tax credit, homestead credit, etc. Do not reduce the tax by your withholding or your estimated tax payments. **You must complete a separate Form MO-CR for each spouse.**

**Line 12** — Enter on Line 12 the smaller amount of Line 10 or Line 11. Your credit cannot exceed the tax paid to the other state or the percent of tax due Missouri on that part of your income.

**Line 13** — Enter total credit from all states on Line 13 and on Form MO-1040, Line 32, and complete your return.